## Claims:

- 1. A calcium or a magnesium salt of (2S)-2-ethoxy-3-(4-{2-[hexyl(2-phenylethyl)-amino}-2-oxoethoxy}phenyl)propanoic acid.
- 2. A calcium salt of (2S)-2-ethoxy-3-(4-{2-[hexyl(2-phenylethyl)amino]-2-oxoethoxy}phenyl)propanoic acid.
- 3. A salt as claimed in either claim 1 or claim 2 which may be a solvate, a hydrate, a mixed solvate/hydrate, an ansolvate or an anhydrate.
  - 4. A salt as claimed in any one of claims 1-3 in crystalline or partially crystalline form.
  - 5. A salt as claimed in any one of claims 1-4 either in the form of a mixed salt together with a pharmaceutically inactive counterion.
    - 6. A salt as claimed in any one of claims 2 -4 wherein the pharmaceutically inactive counterion is [CaCl]<sup>+</sup>.
- 7. A pharmaceutical formulation comprising a compound according to any one of claims 1 to 6 in admixture with pharmaceutically acceptable adjuvants, diluents and/or carriers.
  - 8. A method of treating or preventing lipid disorders (dyslipidemia) whether or not associated with insulin resistance comprising the administration of a compound according to any one of claims 1 to 6 to a mammal in need thereof.
  - 9. The use of a compound according to any one of claims 1 to 6 in the manufacture of a medicament for the treatment of lipid disorders (dyslipidemia) whether or not associated with insulin resistance.

- 10. A method of treating or preventing type 2 diabetes comprising the administration of an effective amount of a compound of formula I according to any one of claims 1 to 6 to a mammal in need thereof.
- 11. A pharmaceutical composition comprising a compound according to any one of claims 1 to 6 combined with another therapeutic agent that is useful in the treatment of disorders associated with the development and progress of atherosclerosis such as hypertension, hyperlipidaemias, dyslipidaemias, diabetes and obesity.